Exhibit "3"

Label Matrix for local noticing 0538-3 Case 08-03423-ee Southern District of Mississippi Jackson Divisional Office

Tennessee Dept of Revenue c/o TN Attorney General Office Bankruptcy Division P O Box 20207 Nashville, TN 37202-4015

Wed Feb 11 10:30:53 CST 2009

5 River Bend PI., LLC 5 River Bend Place Ste. D Flowood, MS 39232-7618

ADP, Inc. One ADP Blvd Roseland, NJ 07068-1786

Air-One Services 5055 Pleasant View Memphis, TN 38134-6308

Allied Waste Serv #868 P 0 Box 9001225 Louisville, KY 40290-1225

American Express Travel Related Svcs Co Inc Corp Card c/o Becket and Lee LLP POB 3001 Malvern PA 19355-0701

Amerigas 545 W 12 Street Ogden, LTT 84404-5401

Arizona Department of Revenue P O Box 52153 Phoenix, AZ 85072-2153

Baja Motorsports, LLC 4602 B Hammond Lane Phoenix AZ 85034-6411 Mississippi State Tax Commission, Legal Divi P.O. Box 22828

Jackson, MS 39225-2828

Warehouse 86, LLC 5 River Bend Place, Ste D Flowcod, MS 39232-7618

ABC Logistics Corp 2300 Sitler St #685 Memphis, TN 38114-4801

AIG Bankruptcy Collections Michelle A. Levitt, Authorized Represent 70 Pine Street, 28th Floor New York NY 10270-0002

Allied Waste Serv #493 P 0 Box 9001225 Louisville, KY 40290-1225

American Covers, Inc. dba Handstands 675 West 14600 South Bluffdale, UT 84065-4831

American Intematl Co. Specialty Workers Comp P 0 Box 409 Parsippany, NJ 07054-0409

Aon Innov. Solutions 13922 Denver West Pkwy Golden CO 80401-3142

Atmos Energy P.O. Box 9001949 Louisville KY 40290-1949

Boyer BDO, L C 90 South 400 W Ste 200 Salt Lake City UT 84101-1365 Porsche Financial Services c/o Larry Spencer P.O. Box 123 Jackson, MS 39205-0123

U.S. Bankruptcy Court 100 East Capitol St. P.O. Box 2448 Jackson, MS 39225-2448

ADP, Inc. 5680 New Northside Dr. Atlanta, GA 30328-4668

AT&T P 0 Box 105262 Atlanta, GA 30348-5262

Allied Waste Serv #837 P 0 Box 9001225 Louisville, KY 40290-1225

American Express Corp P 0 Box 650448 Dallas, TX 75265-0448

American Photocopy 1719 Bartlett Road Memphis, TN 38134-6402

Arizona Department of Revenue P O Box 29010 Phoenix, AZ 85038-9010

(c) AUDIOVOX SPEC. APPLIC. 2602 MARINA DR ELKHART IN 46514-8642

Boyer BDO, L.C. 90 South 400 W STE 200 Salt Lake Cit, UT 84101-1365 Brands on Sale 16706 Edwards Rd. Cerritos, CA 90703-2436 CH Enterprises 4305 Harrison #6-323 Ogden, UT 84403-3306 Cambridge Integ. Serv. 31500 Solon Rd. Solon, OH 44139-3528

City of Indianola Water P 0 Box 269 Indianola, MS 38751-0269 City of Phoenix City Treasurer P O Box 29690 Phoenix, AZ 85038-9690 City of Phoenix Tax Division 251 W. Washington St, 3rd Floor Phoenix, AZ 85003-2295

ComectShip, Inc. 8282 S. Memorial Suite 400 Tulsa, OK 74133-4345 Computer Resources P.O. Box 1241 Cordova, TN 38088-1241 Consumer Products Serv 10 Grand Boulevard Deer Park NY 11729-5717

Crawford Technical Servs. Joel Fisher, Exe Gen Adj 11434 Haleiwa Place Diamondhead, MS 39525-4129 Crown Lift Trucks 3952 Willow Lake Blvd. Bld. #5 Memphis, TN 38118-7042 Crown Packaging Corp. 17854 Chesterfield Airport Chesterfield, MO 63005-1216

DHL Express (USA) Inc. P 0 Box 4723 Houston, TX 77210-4723 DHL Express-Claiins Attn: Mark Sanchez 1144 W. Washington St. Tempe, AZ 85281-1200 DHL Express-SRC I 100 Airport Rd. MS 2061-DI 1 Wilmington, OH 45177

DJW Enterprises Inc. 26070 N. 72nd Drive Peoria, AZ 85383-7343 Delta Electric Power P 0 Box 935 Greenwood, MS 38935-0935 Dematic Corporation P 0 Box 12021 Newark, NJ 07101-5021

Desoto County Tax Assessor 365 Losher, STE 100 Hernando, MS 38632-2144 BMC Ins. Companies P 0 Box 6011 Ridgeland, MS 39158-6011 Bric L. Bilertsen 1878 Laurel Ln Germantown TN 38139-6954

Ernest K. Strahan III 1918 Petit Bois St. N Jackson, MS 39211-6707 Ernest K. Strahan, IIII 1918 Petit Bois St N Jackson, MS 39211-6707 Excel Transportation P 0 Box 844711 Dallas, TX 75284-4711

Excel Transportation Services, Inc. 17330 Preston Road, Suite 200 C Dallas, TX 75252-6035 FifUi Third Auto Leasing P.O. Box 630041 MD1MCC2E-3152 Cincinnati, OH 45263-0041 Fifth Third Auto Leasing MD1MOC2E-3152 P O Box 630041 Cincinnati OH 45263-0041

Fifth Third Bank 1850 E Paris SE MD/ROPS 05 Grand Rapids, MI 49546-6253 First Ins Funding Corp 450 Skokie Blvd. Ste 1000 Northbrook, IL 60062-7917 Gary E. Veasey, Esq. 780 Ridge Lake Blvd. STE 202 Memphis, TN 38120-9426 Global Crossing Tele. 1120 Pittsford Victor Pittsford, NY 14534-3818 Gloria O'Neal 4403 Bennett Wood Millington, TN 38053-2208 H&E Equip. Serv. Inc. 2760 S Wadman Dr Ogden, UT 84401-3471

HOJ Enginr. & Sales Co 3960 S 500 West Salt Lake Cit, UT 84123-1360 Haddox Reid Burkes P 0 Drawer 22507 Jackson, MS 39225-2507 (p) INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY OPERATIONS PO BOX 21126 PHILADELPHIA PA 19114-0326

International Tax Servs 2204 Walkley Road Ottawa ON KIAlA8 Canada Jane Hetzler City Clerk City of Indianola P O Box 269 Indianola, MS 38751-0269 Joann McKinney 2278 Sharon Memphis, TN 38127-3525

Joy D. St. James 3241 Kinney Drive Germantown, TN 38139-8031 Joy St James 3241 Kinney Drive Germantown, TN 38139-8031 Katt Worldwide Logist. P 0 Box 751197 Memphis, TN 38175-1197

Katt Worldwide Logistics Inc Attn: Teresa Shipe 4501 So Mendenhall Road Memphis TN 38141 Keith Martin Mack 2949 Los Robles Rd. Thousand Oaks, CA 91362-3320 Louis E. Sagar 598 Broadway New York, NY 10012-3206

(p) MISSISSIPPI STATE TAX COMMISSION P O BOX 22808
JACKSON MS
39225-2808

Marchetti Robertson & P 0 Box 3348 Ridgeland, MS 39158-3348

Marcus M. Wilson Bennett Lotterhos Sulser & Wilson, P.A. Post Office Box 98 Jackson, MS 39205-0098

Mary Leesa Simmons IDI Services Group 1000 Ridgeway Loop Rd, #100 Memphis, TN 38120-4037 Memphis LG&W P.O. Box 388 Memphis, TN 38145-0388 Memphis Recycling Serv P 0 Box 88271 Chicago, U, 60680-1271

Memphis Recyling Serv. 1131 Agnes Memphis, TN 38104-4630 Mercantila, Inc. 665 Chestnut St 2nd Fl San Francisco, CA 94133-2362 Merchandise Manu. Inc. 6650 Caballero Blvd. Buena Park, CA 90620-1132

Mississippi State Office of Revenue P O Box 23050 Jackson, MS 39225-3050 Nailco Group 23200 Haggerty Rd. Farmington, MI 48335-2601 Ogden City Licensing Division 2549 Washington Blvd, STE 240 Ogden, Utah 84401-3111

Old Dominion Freightline c/o McCarthy Burgess & 26000 Cannon Rd Cleveland, OH 44146-1807 Overstock.com, Inc Attn: Edwin W Christensen 6350 S 3000 East Salt Lake City, UT 84121-5952 Overstock.com, Inc. 6350 S. 3000 East Salt Lake Cit, UT 84121-5952 Paul St James 3241 Kinney Drive Germantown, TN 38139-8031 Paul Thomas St. James 3241 Kinney Drive Germantown, TN 38139-8031 Paul and Joy St James 3241 Kinney Drive Germantown, TN 38139-8031

Pay Pal 211 N. l't Street San Jose, CA 95131 Phusion Software, Inc. 26300 Ford Rd. #415 Dearborn Heig, MI 48127-2854 Phusion Software, Inc. 26300 Ford Road # 415 Dearborn Heig, MI 48127-2854

Porche Financial Serv 4343 Commercial Ct. Ste. 300 Lisle, IL 60532-3616 Porsche Financial Services c/o King and Spencer Post Office Box 123 Jackson MS 39205-0123 Questar Gas Company Bankruptcy/DNR 244 P O Box 3194 Salt Lake City UT 84110-3194

Questar Gas Company P O Box 45841 Salt Lake Cit. UT 84139-0001 RadioShack Corporation Rent Acct Dept, Ac Su P. 0. Box 961090 Fort Worth, TX 76161-5000

RadioShack Corporation
Legal Department
Attn: James B. Spisak, Esq.
300 RadioShack Circle
Fort Worth, TX 76102-1964

RadioShack Corporation and SC Kiosks, Inc.

RainWorx, Inc. 159 Pearl Street No. 1 Essex Junction Essex Junctio, VT 05452-3038 (p) PACIFICORP
CO NATALIE HOCKEN GENERAL COUNSEL
825 NE MULTNOMAH ST
STE 2000
PORTLAND OR 97232-2152

Rocky Mountain Power
Attn: Bankruptcy
P O Box 25308
Salt Lake City UT 84125-0308

SC Kiosk, Inc. 300 RadioShack Circle MS CF4-101 Fort Worth, TX 76102-1964 SOS Staffing P 0 Box 27008 Salt Lake Cit, UT 84127-0008 SOS Staffing POB 27008 Salt Lake City UT 84127-0008

Serv 1st Indust, Tires 120-B Quinton Ave Munford, TN 38058-1700 Shelby County Clerk Business Tax Division P O Box 3743 Memphis, TN 38173-0743 Soefker Services, LLC 1568 Panama St Memphis, TN 38108-1919

Sprint P 0 Box 660092 Dallas, TX 75266-0092 Stuart M Irby c/o Richard Montague 4450 Old Canton Road, Ste 200 Jackson MS 39211-5991 Stuart M. Irby P.O. Box 1819 Jackson, MS 39215-1819

Sunflower County Assessor/Collector P O Box 1080 Indianola, MS 38751-1080 TWG Innov. Solutions
f/k/a Aon Innov Solutions
Attn: VP Operations, Lisa Schizas,
13922 Denver West Pkwy
Golden CO 80401-3142

TWG Innovative Solutions Inc c/o William J Sparer, Counsel The Warranty Group 175 West Jackson Blvd Chicago IL 60604-2615

Teleshere Networks Ltd 9237 E Via de Ventura Scottsdale, AZ 85258-3329 Teleshere Networks Ltd 9237 E Via de Ventura Suite 250 Scottsdale, AZ 85258-3661 Tennessee Department of Revenue Andrew Jackson State Office Bldg 500 Deaderick Street Nashville, TN 37242-0700

08-03423-ee Dkt 97-11 Filed 02/11/09 Entered 02/11/09 18:17:20 Page 6 of 7

Tennessee Department of Revenue c/o Attorney General P O Box 20207 Nashville, TN 37202-4015

The Warranty Group, Inc Att: Legal Counsel, Julia Pilliod 175 West Jackson Blvd

Chicago, IL 60604-2615

Tri-Continental Track P O Box 1621 Scottsdale, AZ 85252-1621

U S Trustee 100 w Capitol St., Ste 706 Jackson MS 39269-1607

UPS Lockbox 577 Carol Stream, IL 60132-0001

Verizon Wireless P O Box 660108 Dallas, TX 75266-0108

Waterford Technologies 19700 Fairchild #300 Irvine, CA 92612-2515

Windsor Tax Services P.O. Box 1655 Windsor, ON N9A767

R. Michael Bolen 100 W. Capitol St. Suite 706 Jackson, MS 39269-1607 Tennessee Department of Revenue c/o TN Attorney General's Office Bankruptcy Division P O Box 20207 Nashville TN 37202-4015

Thomas Sales & Serv Inc. 2300 Sitler St. #685 Memphis, TN 38114-4801

U S Attorney Hon David N Usry 188 E Capitol St., Ste 500 Jackson MS 39201-2126

UNITED PARCEL SERVICE C/O RMS Bankruptcy Recovery Services P.O. Box 5126 Timonium, Maryland 21094-5126

UPS Freight P.O. Box 6109 Westerville, OH 43086-6109

Verizon Wireless P O Box 3397 Bloomington IL 61702-3397

Weber County Assessor P O Box 9700 Ogden, UT 84409-0700

John A. Crawford Jr Butler, Snow, O'mara, Stevens & Cana P. O. Drawer 22567 Jackson, MS 39225-2567

Stephen W. Rosenblatt Butler Snow O'Mara Stevens &Cannada Post Office Box 22567 Jackson, MS 39225-2567 The Commis of Revenue of the State of TN Tax Enforcement Divison c/o Attorney General P. O. Box 20207 Nashville, TN 37202-4015

Transport Express, Inc. P.O. Box 69207 Seattle, WA 98168-9207

U S Securities & Exchange Comm 3475 Lenox Rd NE, Ste 1000 Atlanta GA 30326-3235

UPS 1620 Valwood Pkwy #115 Carrollton, TX 75006-8321

Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-9000

Vertex, IPS 5885 Stapleton Dr. N STE C308 Denver, CO 80216-3311

Willow Lake Pro., LLC 233 South Wacker Dr Ste. 350

Chicago, BL 60606-6405

Paul Calhoun Haddox Reid Burkes & Calhoun, PLLC 210 E Capitol Street Suite 1100 Jackson, MS 39201-2380

Stuart M. Irby c/o Richard Montague P.O. Box 1970 Jackson, MS 39215-1970

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

08-03423-ee Dkt 97-11 Filed 02/11/09 Entered 02/11/09 18:17:20 Page 7 of 7

IRS 100 W Capitol St., Ste 504 Jackson MS 39269-0599 MS State Tax Commission Bankruptcy Section P O Box 23338 Jackson MS 39225-3338 (d) Mississippi State Tax Commission P O Box 1033 Jackson, MS 39215-1033

(d) Mississippi State Tax Commission c/o Heather S Deaton P O Box 22828 Jackson MS 39225 Rocky Mountain Power 1033 NE 6th Ave Portland, OR 97256-0001

Addresses marked (c) above for the following entity/entities were corrected as required by the USPS Locatable Address Conversion System (LACS).

Audiovox Spec. Applic. 53200 Marina Drive Elkhart, W 46514

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) RadioShack Corporation and SC Kiosks, Inc.

(u)Jennifer D. Jones 10 1 Warren St., #20 RETURNED MAIL 11/17/2008 End of Label Matrix
Mailable recipients 146
Bypassed recipients 2
Total 148